

7A Am. Jur. 2d Automobiles § 77

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Automobiles and Highway Traffic

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III. Licensing, Taxation, and Registration

A. Vehicles

3. Nature and Amount of Tax

b. Particular Methods of Determining Amount

§ 77. Value or age of vehicle

[Topic Summary](#) | [Correlation Table](#) | [References](#)

West's Key Number Digest

West's Key Number Digest, [Automobiles](#)  46, 98

A.L.R. Library

[State taxation of motor carriers as affected by commerce clause](#), 17 A.L.R.2d 421

Statutes providing for fees or taxes to be levied in connection with the licensing or registration of motor vehicles in accordance with the value thereof have been held valid and not unconstitutionally discriminatory.¹ However, an ad valorem tax on an entire vehicle fleet cannot be sustained in the absence of a showing that the fleet travels through the taxing jurisdiction at a fixed time and on regular routes, or that the fleet is habitually employed in that community throughout the tax year, or that it is otherwise protected or benefited by the taxing jurisdiction.²

Statutes setting forth a schedule of motor vehicle license or registration fees or taxes based upon the age of the vehicle have been held valid as against the contention that they are arbitrary and unreasonable.³

Footnotes

- 1 [Raymond v. Holm](#), 165 Minn. 215, 206 N.W. 166 (1925).
An excise tax on motor vehicles is calculated on the basis of the manufacturer's list price, rather than the price at which the vehicle was sold. [Lily Transp. Corp. v. Board of Assessors of Medford](#), 427 Mass. 228, 692 N.E.2d 53 (1998).
- 2 [Hemingway Transport, Inc. v. Tax Assessor of City of East Providence](#), 105 R.I. 411, 252 A.2d 340 (1969).
- 3 [Dohns v. Holm](#), 152 Minn. 529, 189 N.W. 418 (1922).

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